



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**ALTERNATIVE MOTOR  
VEHICLE CREDIT**  
Attach to your Income Tax Return

**SC SCH. TC-35**

(Rev. 2/26/07)  
3427

**20**\_\_\_\_\_

Names As Shown On Tax Return

SS No. or Fed. EI No.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional SC Sch. TC-35s and include the totals on lines 6 and 10.

	(a)	(b)	(c)
1. Year, make, and model of vehicle . . . . .	1		
2. Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	2	/ /	/ /
3. Enter amount from federal Form 8910, line 3: Maximum credit allowable . . . . .	3	00	00

**Part II Credit for Business/Investment Use Part of Vehicle**

4. Enter amount from federal Form 8910, line 6: Business/investment use percentage . . . . .	4	%	%	%
5. Multiply line 3 by line 4 . . . . .	5	00	00	00
6. Add columns (a) through (c) on line 5 . . . . .	6		00	
7. SC alternative motor vehicle credits from partnerships and S-corporations (from SCK-1) . . . . .	7		00	
8. <b>Business/investment use part of credit.</b> Add lines 6 and 7 . . . . .	8		00	
9. Multiply line 8 by 20 % (.20). Enter this amount on the appropriate tax credit schedule . . . . .	9		00	

**Part III Credit for Personal Use Part of Vehicle**

10. Subtract line 5 from line 3 . . . . .	10	00	00	00
11. Add columns (a) through (c) on line 10 . . . . .	11		00	
12. Enter amount from federal Form 8910, line 17. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 8 . . . . .	12		00	
13. <b>Personal use part of alternative motor vehicle credit.</b> Enter the <b>smaller</b> of line 11 or 12 . . . . .	13		00	
14. Multiply line 13 by 20% (0.20). Enter this amount on the appropriate tax credit schedule . . . . .	14		00	

**INSTRUCTIONS**

For tax years beginning after 2005, a South Carolina resident taxpayer who is eligible for and claims the federal credit allowed under Internal Revenue Code section 30B is also allowed a credit against South Carolina corporate or individual income tax for 20% of the federal income tax credit. The credit in section 30B applies to: (1) qualified fuel cell vehicles; (2) advanced lean burn technology vehicles; (3) qualified hybrid vehicles; and (4) qualified alternative fuel vehicles.

The South Carolina credit is calculated without using the phaseout contained in section 30B(f). Any unused portion of the South Carolina credit may be carried forward for 5 succeeding tax years. The federal provisions are deemed to be permanent law for purposes of the South Carolina credit.

**Social Security Privacy Act Disclosure**

It is mandatory that you provide your social security number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

**The Family Privacy Protection Act**

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

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